the United States through the modernization of public housing, and for other purposes.

S. 1251

At the request of Mr. BRAUN, the names of the Senator from Pennsylvania (Mr. CASEY) and the Senator from Ohio (Mr. PORTMAN) were added as cosponsors of S. 1251, a bill to authorize the Secretary of Agriculture to develop a program to reduce barriers to entry for farmers, ranchers, and private forest landowners in certain voluntary markets, and for other purposes.

S.J. RES. 1

At the request of Mr. CARDIN, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S.J. Res. 1, a joint resolution removing the deadline for the ratification of the equal rights amendment.

S. RES. 97

At the request of Mr. RISCH, the name of the Senator from South Carolina (Mr. GRAHAM) was added as a cosponsor of S. Res. 97, a resolution calling on the Government of Ethiopia, the Tigray People's Liberation Front, and other belligerents to cease all hostilities, protect human rights, allow unfettered humanitarian access, and cooperate with independent investigations of credible atrocity allegations pertaining to the conflict in the Tigray Region of Ethiopia.

AMENDMENT NO. 1431

At the request of Ms. ERNST, the name of the Senator from Iowa (Mr. GRASSLEY) was added as a cosponsor of amendment No. 1431 intended to be proposed to S. 937, a bill to facilitate the expedited review of COVID–19 hate crimes, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTION

By Mr. PADILLA (for himself, Mr. WARNOCK, Ms. SMITH, Mr. SANDERS, Mrs. FEINSTEIN, Mr. MARKEY, Mr. WYDEN, Mr. MERKLEY, and Ms. STABENOW):

S. 1271. A bill to reauthorize the Clean School Bus Program, and for other purposes; to the Committee on Environment and Public Works.

Ms. FEINSTEIN. Mr. President, I rise to speak in support of the ''Clean Commute for Kids Act,'' which I introduced today.

I know firsthand how outdated diesel school buses expose our children to harmful and unnecessary pollution. I grew up in the San Fernando Valley and for many years, I rode a bus to school. I can still smell the diesel exhaust that my classmates and I would breathe in on our way to and from school.

Before the COVID–19 pandemic, nearly 25 million American children were exposed to this same diesel exhaust when they ride over 500,000 predominantly diesel buses to school nationwide. This pollution not only harms our children's health, but it also impacts student achievement. Studies show that transitioning to cleaner bus fleets can spur both health and academic improvements.

As we work to build back better and combat climate change, we must help school districts accelerate the deployment of zero-emission buses to reduce the exposure of our children to pollutants and cut greenhouse gas emissions.

That is why I am proud to introduce this bill together with Senator WARNOCK to authorize $25 billion for a new grant program to help school districts replace existing buses with clean, zero-emission buses.

This funding represents an essential aspect of building more equitable, sustainable transportation infrastructure, and it represents an investment in our children, our environment, and our future.

This legislation recognizes the disproportionate impact this pollution has on underserved populations by setting aside 40 percent of the grant funding for replacing school buses serving environmental justice communities.

Some of California's school districts have already begun the transition to zero-emission buses. The California Air Resources Board has leveraged federal funding to assist school districts and local air boards with the costs of school bus replacements. This bill will accelerate this transition and provide funding to reach more schools in California and across the nation.

I want to thank Senator WARNOCK for co-leading this bill with me, and I hope our colleagues will join us in support of this bill that would transform our nation's school bus fleet, protect air quality, and improve the health and wellbeing of our children.

Thank you, Mr. President. I yield the floor.

By Mr. THUNE (for himself and Mr. BROWN):

S. 1274. A bill to limit the authority of States or other taxing jurisdictions to tax certain income of employees for employment duties performed in other States or taxing jurisdictions, and for other purposes; to the Committee on Finance.

Mr. THUNE. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1274

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Remote and Mobile Worker Relief Act of 2021''.

SEC. 2. LIMITATIONS ON WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who is a resident of a taxing jurisdiction and performs employment duties in more than one taxing jurisdiction shall be subject to income tax in any taxing jurisdiction other than—

(1) the taxing jurisdiction of the employee's residence; and

(2) any taxing jurisdiction within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) INCOME TAX WITHHOLDING AND REPORTING.—Wages or other remuneration earned in any calendar year shall not be subject to income tax withholding and reporting requirements with respect to any taxing jurisdiction unless the employee is subject to income tax in such taxing jurisdiction under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the taxing jurisdiction during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer's income tax withholding and reporting requirements with respect to any taxing jurisdiction—

(1) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the performance of employment duties in the taxing jurisdictions in which the employee will perform such duties absent—

(A) the employer's actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location at which an employee performs employment duties, such records shall not preclude an employer's ability to rely on an employee's determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this Act:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a taxing jurisdiction for a day if the employee performs more of the employee's employment duties within such taxing jurisdiction than in any other taxing jurisdiction during a day.

(B) If an employee performs employment duties in a resident taxing jurisdiction and in only one nonresident taxing jurisdiction during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident taxing jurisdiction than in the resident taxing jurisdiction for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(2) EMPLOYEE.—

(A) IN GENERAL.—

(i) GENERAL DEFINITION.—Except as provided in clause (ii), the term ''employee'' has the meaning given such term in section 3121(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the person's employment duties are performed, in which case the taxing jurisdiction's definition shall prevail.

(ii) EXCEPTION.—The term ''employee'' shall not include a professional athlete, professional entertainer, qualified production employee, or certain public figures.

(B) PROFESSIONAL ATHLETE.—The term ''professional athlete'' means a person who performs services in a professional athletic event, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional athlete.

(C) PROFESSIONAL ENTERTAINER.—The term ''professional entertainer'' means a person of prominence who performs services in the professional performing arts for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional entertainer.

(D) QUALIFIED PRODUCTION EMPLOYEE.—The term ''qualified production employee'' means a person who performs production services of any nature directly in connection with a taxing jurisdiction qualified, certified or approved film, television or other commercial video production for wages or other remuneration, provided that the wages or other remuneration paid to such person are qualified production costs or expenditures under such taxing jurisdiction's qualified, certified or approved film, television or other commercial video production incentive program, and that such wages or other remuneration must be subject to withholding under such qualified, certified or approved film, television or other commercial video production incentive program as a condition to treating such wages or other remuneration as a qualified production cost or expenditure.

(E) CERTAIN PUBLIC FIGURES.—The term ''certain public figures'' means persons of prominence who perform services for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for services provided at a discrete event, in the nature of a speech, public appearance, or similar event.

(3) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the employee's employment duties are performed, in which case the taxing jurisdiction's definition shall prevail.

(4) TAXING JURISDICTION.—The term ''taxing jurisdiction'' means any of the several States, the District of Columbia, any municipality, city, county, township, parish, transportation district, or assessment jurisdiction, or any other political subdivision within the territorial limits of the United States with the authority to impose a tax, charge, or fee.

(5) TIME AND ATTENDANCE SYSTEM.—The term ''time and attendance system'' means a system in which—

(A) the employee is required on a contemporaneous basis to record his work location for every day worked outside of the taxing jurisdiction in which the employee's employment duties are primarily performed; and

(B) the system is designed to allow the employer to allocate the employee's wages for income tax purposes among all taxing jurisdictions in which the employee performs employment duties for such employer.

(6) WAGES OR OTHER REMUNERATION.—The term ''wages or other remuneration'' may be defined by the taxing jurisdiction in which the employment duties are performed.

(e) PLACE OF RESIDENCE.—For purposes of this section, the residence of an employee shall be determined under the laws of the taxing jurisdiction in which such employee maintains a dwelling which serves as the employee's permanent place of abode during the calendar year.

(f) ADJUSTMENT DURING CORONAVIRUS PANDEMIC.—With respect to calendar years 2020 and 2021, in the case of any employee who performs employment duties in any taxing jurisdiction other than the taxing jurisdiction of the employee's residence during such year as a result of the COVID–19 public health emergency, subsection (a)(2) shall be applied by substituting ''90 days'' for ''30 days''.

SEC. 3. STATE AND LOCAL TAX CERTAINTY.

(a) STATUS OF EMPLOYEES DURING COVERED PERIOD.—Notwithstanding section 2(a)(2) or any provision of law of a taxing jurisdiction, with respect to any employee who is working remotely within such taxing jurisdiction during the covered period—

(1) except as provided under paragraph (2), any wages earned by such employee during such period shall be deemed to have been earned at the primary work location of such employee; and

(2) if an employer, at its sole discretion, maintains a system that tracks where such employee performs duties on a daily basis, wages earned by such employee may, at the election of such employer, be treated as earned at the location in which such duties were remotely performed.

(b) STATUS OF BUSINESSES DURING COVERED PERIOD.—Notwithstanding any provision of law of a taxing jurisdiction—

(1) in the case of an out-of-jurisdiction business which has any employees working remotely within such jurisdiction during the covered period, the duties performed by such employees within such jurisdiction during such period shall not be sufficient to create any nexus or establish any minimum contacts or level of presence that would otherwise—

(A) subject such business to any registration, taxation, or other related requirements for businesses operating within such jurisdiction; or

(B) cause such business to be deemed a resident of such jurisdiction for tax purposes; and

(2) except as provided under subsection (a)(2), with respect to any tax imposed by such taxing jurisdiction which is determined, in whole or in part, based on net or gross receipts or income, for purposes of apportioning or sourcing such receipts or income, any duties performed by an employee of an out-of-jurisdiction business while working remotely during the covered period—

(A) shall be disregarded with respect to any filing requirements for such tax; and

(B) shall be apportioned and sourced to the tax jurisdiction which includes the primary work location of such employee.

(c) DEFINITIONS.—For purposes of this section—

(1) COVERED PERIOD.—The term ''covered period'' means, with respect to any employee working remotely, the period—

(A) beginning on the date on which such employee began working remotely; and

(B) ending on the earlier of—

(i) the date on which the employer allows, at the same time—

(I) such employee to return to their primary work location; and

(II) not less than 90 percent of their permanent workforce to return to such work location; or

(ii) December 31, 2021.

(2) EMPLOYEE.—The term ''employee'' has the meaning given such term in section 3121(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the person's employment duties are deemed to have been performed under subsection (a), in which case the taxing jurisdiction's definition shall prevail.

(3) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the person's employment duties are deemed to have been performed under subsection (a), in which case the taxing jurisdiction's definition shall prevail.

(4) OUT-OF-JURISDICTION BUSINESS.—The term ''out-of-jurisdiction business'' means, with respect to any taxing jurisdiction, any business entity which, excepting any employees of such business who are working remotely within such jurisdiction during the covered period, would, under the existing law of such taxing jurisdiction, not otherwise—

(A) be subject to any registration, taxation, or other related requirement for businesses operating within such jurisdiction; or

(B) be deemed a resident of such jurisdiction for tax purposes.

(5) PRIMARY WORK LOCATION.—The term ''primary work location'' means, with respect to an employee, the address of the employer where the employee is regularly assigned to work when such employee is not working remotely during the covered period.

(6) TAXING JURISDICTION.—The term ''taxing jurisdiction'' has the same meaning given such term under section 2(d)(4).

(7) WAGES.—The term ''wages'' means all wages and other remuneration paid to an employee that are subject to tax or withholding requirements under the law of the taxing jurisdiction in which the employment duties are deemed to be performed under subsection (a) during the covered period.

(8) WORKING REMOTELY.—The term ''working remotely'' means the performance of duties by an employee at a location other than the primary work location of such employee at the direction of his or her employer due to conditions resulting from the public health emergency relating to the virus SARS–CoV–2 or coronavirus disease 2019 (referred to in this paragraph as ''COVID–19''), including—

(A) to comply with any government order relating to COVID–19;

(B) to prevent the spread of COVID–19; and

(C) due to the employee or a member of the employee's family contracting COVID–19.

(d) PRESERVATION OF AUTHORITY OF TAXING JURISDICTIONS.—This section shall not be construed as modifying, impairing, superseding, or authorizing the modification, impairment, or supersession of the law of any taxing jurisdiction pertaining to taxation except as expressly provided in subsections (a) through (c).

SEC. 4. EFFECTIVE DATE; APPLICABILITY.

(a) EFFECTIVE DATE.—This Act shall apply to calendar years beginning after December 31, 2019.

(b) APPLICABILITY.—This Act shall not apply to any tax obligation that accrues before January 1, 2020.

By Ms. COLLINS (for herself and Mr. WARNER):

S. 1272. A bill to amend the Internal Revenue Code of 1986 to promote retirement savings on behalf of small business employees by making improvements to SIMPLE retirement accounts and easing the transition from a SIMPLE plan to a 401(k) plan, and for other purposes; to the Committee on Finance.

Ms. COLLINS. Mr. President, I rise to introduce two bipartisan bills that would help improve Americans' retirement security. Together, these bills would make it easier for more small employers to offer retirement plans and encourage employees to save more for their retirement.

There are many reasons why American households struggle to save for retirement, including the shift away from employer-based ''defined benefit'' plans and rising health care and long-term care costs. Longer life spans increase the risk of outliving retirement savings. The economic and health impacts of the COVID–19 crisis may also pose a threat to retirement security.

Increasing access to employer-sponsored retirement plans is one way to help improve the financial security of many Americans. According to the Georgetown University Center for Retirement Initiatives, nationwide only about 54 percent of private sector workers had access to a retirement plan through their employer in 2020. In Maine, the percentage is a bit higher; approximately 59 percent of private sector employees had access to a retirement plan at work. But that still leaves more than 200,000 employees without access to a plan.

In December 2019, provisions from my bipartisan Retirement Security Act were signed into law as part of the Setting Every Community Up for Retirement Enhancement or ''SECURE'' Act. These provisions will help to expand access to employer-provided retirement plans by reducing their cost and complexity, especially for small businesses. This law represents an important step forward, but more is needed.

Congress established SIMPLE (Savings Incentive Match Plan for Employees) retirement plans in 1996 to encourage small businesses to provide their employees with retirement plans. These plans are less costly and easier to navigate than traditional 401(k) plans and provide an alternative approach for employers to help their employees save for retirement.

The SIMPLE Plan Modernization Act, which I am introducing today with my colleague, Senator MARK WARNER, would provide greater flexibility and access to employees and employers seeking to save for retirement by using SIMPLE plans.

This legislation would expand access to SIMPLE plans by increasing the contribution limit for most small businesses. In addition, the bill includes incentives to encourage small businesses to move from a SIMPLE plan to a 401(k) plan when they are able to make this change.

Like many Americans, spouses of active duty service members often face challenges when it comes to saving for retirement. Military spouses also face one hurdle that many others do not: frequent moves and changes in employment.

According to the Department of Defense, about one-third of military service members experience a permanent change of station move every year. When a service member moves, their spouse usually relocates with them. The military spouse may face periods of unemployment, where they are not able to participate in an employer-sponsored retirement plan. When they do find a new job, they often work part-time, despite seeking full-time work, or are only able to spend a few years with their employer before moving again. These factors often preclude them from being eligible to receive employer contributions to their retirement plan or from being fully vested in their plan.

The second bill I am introducing today focuses on helping to address this need by providing a tax credit to small employers who provide military spouses with accelerated eligibility for retirement plan participation, employer contributions, and vesting.

In particular, the Military Spouses Retirement Security Act, which I am introducing with my colleague Senator MAGGIE HASSAN, would make small employers—those with up to 100 employees—eligible for a tax credit of up to $500 per year per military spouse. The credit would be available for three years per military spouse. The amount of the credit would be equal to $200 per military spouse, plus 100 percent of all employer contributions for that spouse, up to $300.

To receive the tax credit, small employers must make a military spouse immediately eligible for retirement plan participation within two months of hire. Upon plan eligibility, a military spouse must be eligible for any matching or non-elective contribution available to a similarly situated employee with at least two years of service, and must be 100 percent immediately vested in all employer contributions.

In light of the positive effects these bills would have on strengthening retirement security for millions of Americans, I urge my colleagues to support the SIMPLE Plan Modernization Act and the Military Spouses Retirement Security Act.

Thank you, Mr. President.

By Mr. DURBIN (for himself and Mr. PORTMAN):

S. 1287. A bill to amend title XVIII of the Social Security Act to require manufacturers of certain single-dose vial drugs payable under part B of the Medicare program to provide refunds with respect to amounts of such drugs discarded, and for other purposes; to the Committee on Finance.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S. 1287

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Recovering Excessive Funds for Unused and Needless Drugs Act of 2021'' or the ''REFUND Act of 2021''.

SEC. 2. REQUIRING MANUFACTURERS OF CERTAIN SINGLE-DOSE CONTAINER OR SINGLE-USE PACKAGE DRUGS PAYABLE UNDER PART B OF THE MEDICARE PROGRAM TO PROVIDE REFUNDS WITH RESPECT TO DISCARDED AMOUNTS OF SUCH DRUGS.

Section 1847A of the Social Security Act (42 U.S.C. 1395–3a), as amended by section 405 of division CC of the Consolidated Appropriations Act, 2021, is amended—

(1) by redesignating subsection (h) as subsection (i); and

(2) inserting after subsection (g) the following:

''(h) REFUND FOR CERTAIN DISCARDED SINGLE-DOSE CONTAINER OR SINGLE-USE PACKAGE DRUGS.—

''(1) SECRETARIAL PROVISION OF INFORMATION.—

''(A) IN GENERAL.—For each calendar quarter beginning on or after January 1, 2022, the Secretary shall, with respect to a refundable single-dose container or single-use package drug (as defined in paragraph (8)), report to each manufacturer (as defined in subsection (c)(6)(A)) of such refundable single-dose container or single-use package drug the following for the calendar quarter:

''(i) Subject to subparagraph (C), information on the total number of units of the billing and payment code of such drug, if any, that were discarded during such quarter, as determined using a mechanism such as the JW modifier used as of the date of enactment of this subsection (or any such successor modifier that includes such data as determined appropriate by the Secretary).

''(ii) The refund amount that the manufacturer is liable for pursuant to paragraph (3).

''(B) DETERMINATION OF DISCARDED AMOUNTS.—For purposes of subparagraph (A)(i), with respect to a refundable single-dose container or single-use package drug furnished during a quarter, the amount of such drug that was discarded shall be determined based on the amount of such drug that was unused and discarded for each drug on the date of service.

''(C) EXCLUSION OF UNITS OF PACKAGED DRUGS.—The total number of units of the billing and payment code of a refundable single-dose container or single-use package drug of a manufacturer furnished during a calendar quarter for purposes of subparagraph (A)(i) shall not include such units that are packaged into the payment amount for an item or service and are not separately payable.

''(2) MANUFACTURER REQUIREMENT.—For each calendar quarter beginning on or after January 1, 2022, the manufacturer of a refundable single-dose container or single-use package drug shall, for such drug, provide to the Secretary a refund that is equal to the amount specified in paragraph (3) for such drug for such quarter.

''(3) REFUND AMOUNT.—

''(A) IN GENERAL.—The amount of the refund specified in this paragraph is, with respect to a refundable single-dose container or single-use package drug of a manufacturer assigned to a billing and payment code for a calendar quarter beginning on or after January 1, 2022, an amount equal to 90 percent (or, in the case of a refundable single-dose container or single-use package drug described in subclause (I) or (II) of subparagraph (B)(ii), the percent determined for such drug under subparagraph (B)(i)) of the product of—

''(i) the total number of units of the billing and payment code for such drug that were discarded during such quarter (as determined under paragraph (1)); and

''(ii)(I) in the case of a refundable single-dose container or single-use package drug that is a single source drug or biological, the

amount determined for such drug under subsection (b)(4); or

''(II) in the case of a refundable single-dose container or single-use package drug that is a biosimilar biological product, the average sales price determined under subsection (b)(8)(A).

''(B) TREATMENT OF DRUGS THAT REQUIRE FILTRATION OR OTHER UNIQUE CIRCUMSTANCES.—

''(i) IN GENERAL.—The Secretary, through notice and comment rulemaking—

''(I) in the case of a refundable single-dose container or single-use package drug described in subclause (I) of clause (ii), shall adjust the percentage otherwise applicable for purposes of determining the refund amount with respect to such drug under subparagraph (A) as determined appropriate by the Secretary; and

''(II) in the case of a refundable single-dose container or single-use package drug described in subclause (II) of clause (ii), may adjust the percentage otherwise applicable for purposes of determining the refund amount with respect to such drug under subparagraph (A) as determined appropriate by the Secretary.

''(ii) DRUG DESCRIBED.—For purposes of clause (i), a refundable single-dose container or single-use package drug described in this clause is either of the following:

''(I) A refundable single-dose container or single-use package drug for which preparation instructions required and approved by the Commissioner of the Food and Drug Administration include filtration during the drug preparation process, prior to dilution and administration, and require that any unused portion of such drug after the filtration process be discarded after the completion of such filtration process.

''(II) Any other refundable single-dose container or single-use package drug that has unique circumstances involving similar loss of product.

''(4) FREQUENCY.—Amounts required to be refunded pursuant to paragraph (2) shall be paid in regular intervals (as determined appropriate by the Secretary).

''(5) REFUND DEPOSITS.—Amounts paid as refunds pursuant to paragraph (2) shall be deposited into the Federal Supplementary Medical Insurance Trust Fund established under section 1841.

''(6) ENFORCEMENT.—

''(A) AUDITS.—

''(i) MANUFACTURER AUDITS.—Each manufacturer of a refundable single-dose container or single-use package drug that is required to provide a refund under this subsection shall be subject to periodic audit with respect to such drug and such refunds by the Secretary.

''(ii) PROVIDER AUDITS.—The Secretary shall conduct periodic audits of claims submitted under this part with respect to refundable single-dose container or single-use package drugs in accordance with the authority under section 1833(e) to ensure compliance with the requirements applicable under this subsection.

''(B) CIVIL MONEY PENALTY.—

''(i) IN GENERAL.—The Secretary shall impose a civil money penalty on a manufacturer of a refundable single-dose container or single-use package drug who has failed to comply with the requirement under paragraph (2) for such drug for a calendar quarter in an amount equal to the sum of—

''(I) the amount that the manufacturer would have paid under such paragraph with respect to such drug for such quarter; and

''(II) 25 percent of such amount.

''(ii) APPLICATION.—The provisions of section 1128A (other than subsections (a) and (b)) shall apply to a civil money penalty under this subparagraph in the same manner as such provisions apply to a penalty or proceeding under section 1128A(a).

''(7) IMPLEMENTATION.—The Secretary shall implement this subsection through notice and comment rulemaking.

''(8) DEFINITION OF REFUNDABLE SINGLE-DOSE CONTAINER OR SINGLE-USE PACKAGE DRUG.—

''(A) IN GENERAL.—Except as provided in subparagraph (B), in this subsection, the term 'refundable single-dose container or single-use package drug' means a single source drug or biological (as defined in section 1847A(c)(6)(D)) or a biosimilar biological product (as defined in section 1847A(c)(6)(H)) for which payment is established under this part and that is furnished from a single-dose container or single-use package.

''(B) EXCLUSIONS.—The term 'refundable single-dose container or single-use package drug' does not include a drug or biological that is either a radiopharmaceutical or an imaging agent.

''(9) REPORT TO CONGRESS.—

''(A) IN GENERAL.—Not later than 3 years after the date of enactment of this subsection, the Office of the Inspector General of the Department of Health and Human Services, in consultation with the Centers for Medicare & Medicaid Services and the Food and Drug Administration, shall submit to the Committee on Energy and Commerce and the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate, a report on any impact this subsection is demonstrated to have on—

''(i) the licensure, market entry, market retention, or marketing of biosimilar biological products; and

''(ii) vial size changes, label adjustments, or technological developments.

''(B) UPDATES.—At the direction of the Committees referred to in subparagraph (A), the Office of the Inspector General of the Department of Health and Human Services, in consultation with the Centers for Medicare & Medicaid Services and the Food and Drug Administration, shall periodically update the report under such subparagraph.''.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 167—SUPPORTING THE GOALS AND IDEALS OF ''COUNTERING INTERNATIONAL PARENTAL CHILD ABDUCTION MONTH'' AND EXPRESSING THE SENSE OF THE SENATE THAT CONGRESS SHOULD RAISE AWARENESS OF THE HARM CAUSED BY INTERNATIONAL PARENTAL CHILD ABDUCTION

Mrs. FEINSTEIN (for herself, Mr. TILLIS, Mr. MCCONNELL, Mr. BLUMENTHAL, Mr. BOOKER, Mr. CRAPO, Ms. KLOBUCHAR, Mr. MARKEY, Mr. RUBIO, and Mr. CORNYN) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 167

Whereas thousands of children in the United States have been abducted from the United States by parents, separating those children from their parents who remain in the United States;

Whereas it is illegal under section 1204 of title 18, United States Code, to remove, or attempt to remove, a child from the United States or to retain a child (who has been in the United States) outside of the United States with the intent to obstruct the lawful exercise of parental rights;

Whereas 10,836 children were reported abducted from the United States between 2009 and 2019;

Whereas, during 2019, 1 or more cases of international parental child abduction involving children who are citizens of the United States were identified in 102 countries around the world;

Whereas the United States is a party to the Convention on the Civil Aspects of International Child Abduction, done at The Hague, October 25, 1980 (TIAS 11670) (referred to in this preamble as the ''Hague Convention on Abduction''), which—

(1) supports the prompt return of wrongly removed or retained children; and

(2) calls for all participating parties to respect parental custody rights;

Whereas the majority of children who were abducted from the United States have yet to be reunited with their custodial parents;

Whereas, between 2015 and 2019, Argentina, the Bahamas, Brazil, China, Colombia, Costa Rica, the Dominican Republic, Ecuador, Egypt, Guatemala, Honduras, India, Japan, Jordan, Lebanon, Morocco, Nicaragua, Peru, Romania, Tunisia, and the United Arab Emirates were identified under the Sean and David Goldman International Child Abduction Prevention and Return Act of 2014 (22 U.S.C. 9101 et seq.) as engaging in a pattern of noncompliance (as defined in section 3 of such Act (22 U.S.C. 9101));

Whereas the Supreme Court of the United States has recognized that family abduction—

(1) is a form of child abuse with potentially ''devastating consequences for a child'', which may include negative impacts on the physical and mental well-being of the child; and

(2) may cause a child to ''experience a loss of community and stability, leading to loneliness, anger, and fear of abandonment'';

Whereas, according to the 2010 Report on Compliance with the Hague Convention on the Civil Aspects of International Child Abduction by the Department of State, an abducted child is at risk of significant short- and long-term problems, including ''anxiety, eating problems, nightmares, mood swings, sleep disturbances, [and] aggressive behavior'';

Whereas international parental child abduction has devastating emotional consequences for the child and for the parent from whom the child is separated;

Whereas the United States has a history of promoting child welfare through institutions including—

(1) in the Department of Health and Human Services, the Children's Bureau of the Administration for Children and Families; and

(2) in the Department of State, the Office of Children's Issues of the Bureau of Consular Affairs;

Whereas the Coalition to End International Parental Child Abduction, through dedicated advocacy and regular testimony, has highlighted the importance of this issue to Congress and called on successive administrations to take concerted action to stop international parental child abduction and repatriate kidnapped United States children;

Whereas Congress has signaled a commitment to ending international parental child abduction by enacting—

(1) the International Child Abduction Remedies Act (22 U.S.C. 9001 et seq.);

(2) the International Parental Kidnapping Crime Act of 1993 (Public Law 103–173), which enacted section 1204 of title 18, United States Code; and

(3) the Sean and David Goldman International Child Abduction Prevention and Return Act of 2014 (22 U.S.C. 9101 et seq.);